

**UTAH STATE TAX COMMISSION  
NOTICE OF PROPOSED NEW RULE OR RULE CHANGE**

The proposed rules were submitted to the State of Utah Division of Administrative Rules on January 29, 2009.

**Proposed Rules or Change:**

**Rule Number:** R865-4D-2

**Title:** Refund Procedures for Special Fuel Used Off-Highway or to Operate a Power Take-Off Unit, and Sales Tax Liability

**Summary:** **The proposed amendment broadens the rule to bring in CNG, since that fuel is subject to a special fuels tax; includes definition and refund language that was previously in Rule R865-4D-24, which is being repealed.**

**Rule Number:** R865-4D-6

**Title:** Invoices Pursuant to Utah Code Ann. Sections 59-13-301 and 59-13-313.

**Summary** **The proposed amendment deletes language that referred to a tax on CNG in the form of a clean special fuel certificate since: (1) CNG is now subject to a special fuels tax; and (2) there is no longer a clean special fuel certificate.**

**Rule Number:** R865-4D-24

**Title:** Off Highway Use of Undyed Diesel Fuel Pursuant to Utah Code Ann. Section 59-13-301.

**Summary** **Rule is repealed and the language of the rule has been added to rule R865-4D-2 since all of this language should be together.**

**The Public comment on these rules will end on 03/17/2009. These proposed rules were published in the Utah State Bulletin and posted on our website at [www.tax.utah.gov](http://www.tax.utah.gov).**

Public comments on these rules can be addressed to the attention of Commissioner Dixon and emailed to [taxrules@utah.gov](mailto:taxrules@utah.gov), faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W. Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at [www.tax.utah.gov](http://www.tax.utah.gov). If you would like to receive notice of future rule items, email [cleee@utah.gov](mailto:cleee@utah.gov) with your name, email address and request to be added to the Tax Commission rules list server.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this notice was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at [www.tax.utah.gov](http://www.tax.utah.gov). The Commission public information officer also provided copies of this notice for the news media via electronic transmission.

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